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ANNUAL REPORT
for the
Town
of
BRIDGEWATER
New Hampshire



For the Fiscal Year Ending
December 31, 2002

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Telephone Numbers outside back cover

TOWN OFFICERS

March Town Meeting

Town Clerk

Christi Gleeson	2002
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Selectmen

Maurice Jenness	2005
Terence Murphy	2003
Henry Woolner	2004

Treasurer

Marilyn Raymond	2003
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Trustees of Trust Funds

Vacant	2002
Vacant	2003
Vacant	2004

Supervisors of Checklists

Alfred Nickerson	2004
Marjory Nickerson	2006
Joseph Allison	2006

Moderator

Andrew Denton	2005
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Library Trustees

Nancy Gray	2005
Catherine Drew	2003
Pauline Havens	2004

APPOINTMENTS

Deputy Town Clerk

Cathy Lyford 2004

Tax Collector

Kathy Vestal 2006
Rachel Spencer, Deputy 2004

Forest Fire Warden
Lawrence Gilpatric

Deputy Fire Wardens

Dana Davis Arnold Cate

Planning Board

Michael Capsalis, Chair George Blaisdell
Christopher Mylonas Angie Maxner
Gene Bank
Hank Woolner, Ex. Off.

Alternates: Gail Campbell Terence Murphy Alt. Ex. Off
Robert Williams

Zoning Board of Adjustment

William Weir Stephen Williams, Chair
E. Wayne Thompson Janet Woolner
Gerard Godville

Conservation Committee

Joseph Allison, Chair Nancy Gray
Emily Crane - Pemi River Council Rep. Robert Tucker
Alternates: Judy Faran William Weir

School Board Member Heather Huckins 2004

School Board Budget Committee Linda Milito 2004

Road Agent Lawrence Gilpatric

Chief of Police Don Nason

Fire Chief Andrew Denton

Building Inspector Don Nason

Town Forester George Frame

SELECTMEN'S REPORT
2002

The town finances at the end of the year are in excellent shape and ended "in the black". The tax rate has dropped to the second lowest rate in the State of New Hampshire. We have included in this town report a list of tax rates from all incorporated municipalities for your review. The town-wide reassessment and updating the town's assessing systems was completed. Given the nature of the assessing process, it ended positively. We recognize the concerns of the waterfront, view and commercial property owners with respect to their high assessed values. With the recent boom in real estate values, there is not much we can do. Some feel that those types of properties are unfairly targeted. The reality is, we are obligated to assess all properties at full market value. All property assessments must be within 10% of full market value. The state property tax and assessing standards from the Department of Revenue are requiring all towns to meet more stringent assessing methods. It is unlikely that the state property tax will change over the next few years. We spend considerable time in Concord lobbying on your behalf to rid the state of the unfair state property tax. Under the new state assessing rules, all towns will have to reassess every 5 years and be more accurate. Some assessments may change upon periodic review. For example, if condominium sales indicate a drop in value after a review, we will adjust those values accordingly. Towns will no longer be able to revisit their assessments every 10 to 20 years. Future assessments will be reviewed annually and modified every two to three years to avoid "assessment shock" This includes decreases in values if the data supports such a conclusion. All towns in New Hampshire face this reality. We will address this matter in more detail in our next newsletter.

We have a busy town meeting with a number of warrant articles for your consideration. All but one warrant articles are paid for by the use of the 2002 unreserved fund balance. We are retiring some debt early in order to save tax dollars. We anticipate about the same tax rate next year given this proposed budget. The major item on the warrant is to expand the fire station. This is in keeping with the master plan and was put forth by the Selectmen. Over the last 10 years we have done very little with that building. One reason for this expansion proposal is to give more room for equipment and the ability to service it. However, the primary reason is to motivate the retention of the volunteers. Why would a person volunteer when there is inadequate training facilities? This recommendation is to ensure our volunteers will have adequate facilities to volunteer their time. All safety services will be housed in this new addition. Police, fire, and EMTs will work as a unit under a public safety model. All of our departments are cross-trained. Full-time and part-time police are required to be engaged as part of their duties in either fire or EMS. Highway department employees have always been involved with the fire department to help with emergencies. An additional benefit to these changes is our ability to keep in line with the requirements of mutual aid. There are many times that other towns give us assistance. We need to be in a position to be able to reciprocate during their emergencies. All towns are more efficient within the mutual aid framework.

The other area of infrastructure upgrades is in the budget line associated with the Incinerator District owned by Hebron and Bridgewater. State and federal environmental services are

requiring that we comply with current standards. That site was developed in 1975 and needs an upgrade. We added a dumpster area and a new building as the first phase of that change. The new building will be used to house recyclables such as plastics, batteries, etc to sell in larger lots. The dumpster area allows us to landfill ash and demolition material off-site. This year we will be going through a major overhaul of the old building facility to give us additional space. We are also doing the preliminary engineering work to cap the existing ash and demolition areas and install monitoring wells. Next year we will bond sufficient monies to purchase a new advanced incineration system and cap the landfill. All of the equipment will be housed inside the new building along with the new technology to meet and exceed all of the clean air standards. We believe the solution to waste management is to recycle as much as possible and practical; reduce low-grade waste by oxidation; minimize off site land filling. There will be a series of newsletters and meetings throughout the communities of Bridgewater and Hebron to discuss this issue. We believe that with prudent financial management we can accomplish all of the above with no severe impact on the tax rate.

This will be the final full year of payments for the Bridgewater-Hebron Village School. We promised in 1999 not to exceed \$1.25 on the Village District tax rate to pay for that building. The highest rate did not exceed that value. This year the rate will be about \$.93 and next year we will start to decline to a level fund of about \$.30 for each town. Those funds will be used for capital reserve in maintenance of our investment. We are one of very few Towns to build such a building and pay it off in 5 years.

We believe the approach we took in building the school has saved us long-term dollars and allowed us to control our destiny. Using similar management approaches we believe it's possible to meet the challenges of solid waste management and other capital spendings without severely impacting the tax rate.

There is an important zoning amendment for your consideration on the Ballot this year proposed by the Planning Board. This will improve regulation of cell towers. Federal law bypasses local regulations and this is a reasonable set of local controls allowed under the federal statutes. Bottom Line: If you do not want a large tower abutting your property, you should vote in favor of this proposal. We presently have two such towers in town and have been lucky that they have been in remote areas. If you choose to not control cell tower placements, we will be at the whim of cell developers. Both the Planning Board and Board of Selectmen recommend this article.

The Newfound School District has placed a warrant on their ballot for a bond for renovation, repair and expansion of all the school buildings in the school district. Given the high school bond is being retired next year; the physical condition of many of the buildings; the State 55% financial aid, we recommend that you give this matter a favorable review. The economic impact is fairly small.

We are planning a spring newsletter to give you greater detail with regards to town matters. With the general state of the economy, we are in pretty good shape.

Bridgewater Board of Selectmen

TOWN WARRANT

STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE TOWN OF BRIDGEWATER IN THE COUNTY OF GRAFTON
IN SAID STATE, QUALIFIED TO VOTE IN TOWN AFFAIRS:

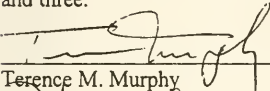
You are hereby notified to meet at the Town Hall in said Bridgewater on Tuesday, the Eleventh day
of March, 2003 next at twelve of the clock in the noon to act on the following subjects:

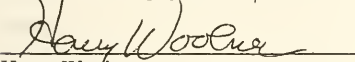
Polls to be opened from 12 Noon to 6:00 p.m.

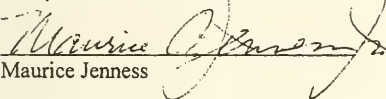
1. To choose a Selectman for three (3) years and all other necessary town officials.
2. To see if the Town will vote the following: Are you in favor of the amendment to the town zoning ordinance proposed by the Planning Board as follows: Delete Article V.F of the present zoning ordinance and in its place adopt a comprehensive ordinance for the siting and regulation of cell towers. (Ballot Vote) Recommended by the Planning Board and Selectmen
3. To see if the Town will vote to raise and appropriate the sum of \$ 1,442,831 which represents the operational budget. Said sum does not include warrant articles. (Majority vote required.)
4. To see if the Town will vote to raise and appropriate the sum of \$550,000 for the purpose of expanding and converting the fire station into a public safety building and equipping the same, and to authorize the issuance of not more than \$550,000 of note and bonds for not more than 11 years in accordance with the provisions of the Municipal Finance Act (RSA: 33) and to authorize the Selectmen to issue and negotiate such bonds and notes to determine the rate of interest thereon. (2/3 ballot vote required.) Recommended by Selectmen
4. To see if the Town will vote to raise and appropriate the sum of \$10,000 for the purpose of sealing portions of Dick Brown Road and to authorize the Selectmen to transfer the sum of \$10,000 from the December 31st, 2002 fund balance for this purpose. (Majority vote required) Recommended by the Selectmen.
6. To see if the Town will vote to raise and appropriate the sum of \$8,000 for the purpose of radio improvements and to authorize the Selectmen to transfer the sum of \$8,000 from the December 31st, 2002 fund balance for this purpose. (Majority vote required) Recommended by the Selectmen.
7. To see if the Town will vote to raise and appropriate the sum of \$32,500 for the purpose of a new public safety vehicle for the police division (\$30,000) and protective vests (\$2,500) and to authorize the Selectmen to transfer the sum of \$32,500 from the December 31st, 2002 fund balance for this purpose. (Majority vote required) Recommended by the Selectmen.
8. To see if the Town will vote to raise and appropriate the sum of \$40,000 for the purpose of purchasing two (2) new snow plows (\$10,000) and a utility pickup (\$30,000) for the highway department and to authorize the Selectmen to transfer the sum of \$40,000 from the December 31st, 2002 fund balance for this purpose. (Majority vote required) Recommended by the Selectmen.

9. To see if the Town will vote to raise and appropriate the sum of \$15,000 for the purpose of early payoff of two general obligation note payables (Fire truck and Mack highway truck) and to authorize the Selectmen to transfer the sum of \$15,000 from the December 31st, 2002 fund balance for this purpose. (Majority vote required) Recommended by the Selectmen.
10. To transact any other business that may legally come before the meeting.

Given under our hand and seals, this _____ day of February in the year of our Lord two thousand and three.

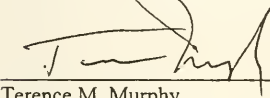

Terence M. Murphy

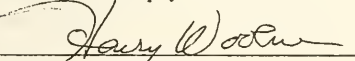

Henry Woolner

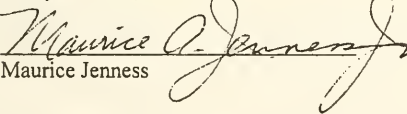

Maurice Jenness

Selectmen
of
Bridgewater

A true copy of warrant attest:


Terence M. Murphy


Henry Woolner


Maurice Jenness

Selectmen
of
Bridgewater

BUDGET FOR THE TOWN OF BRIDGEWATER, NH
Appropriations & Estimates of Revenue for the Ensuing Year Jan. 1, 2003 to Dec. 31, 2003

PURPOSE OF APPROPRIATION	Approp. Previous Year	Actual Expenses Prev. Yr.	Approp. Year 2003
GENERAL GOVERNMENT			
Executive	25,000.00	31,539.84	31,000.00
Election, Town Clerk	22,000.00	14,958.30	22,000.00
Financial Administration	20,000.00	30,743.54	25,000.00
Revaluation of Property	18,000.00	29,258.62	8,000.00
Legal Expenses	5,000.00	4,377.68	5,000.00
Employee Benefits	40,000.00	43,324.32	46,000.00
Planning & Zoning	2,500.00	3,296.96	3,000.00
Town Buildings	25,000.00	28,566.04	35,000.00
Cemetaries	400.00	0.00	400.00
Insurance	22,000.00	29,730.00	33,000.00
Advertising & Regional	2,600.00	2,578.03	2,600.00
Subtotal General Government	182,500.00	218,373.33	211,000.00
PUBLIC SAFETY			
Department of Public Safety	122,000.00	134,183.76	117,500.00
Police Division	70000	74233.68	75000
Fire Division	50000	59950.08	42500
Ambulance	176,300.00	174,536.09	20,000.00
Building Inspection	1,000.00	523.00	1,000.00
Emergency Management	2,000.00	4,395.09	4,000.00
HIGHWAYS & BRIDGES			
General Expenses Highway	170,000.00	201,741.63	185,000.00
Highway Block Grant	38,000.00	37,399.68	40,000.00
Subtotal Safety, High. & Bridges	509,300.00	552,779.25	367,500.00
SANITATION			
Solid Waste Disposal	60,000.00	60,000.00	95,000.00
Hazardous Waste Collection	450.00	489.60	450.00
HEALTH			
NANA	6,744.00	6,744.00	6,744.00
NH Humane Society	300.00	800.00	800.00
Sceva Speare Hospital	1,000.00	500.00	1,000.00
Plymouth Health Clinic	500.00	1,500.00	500.00
Plymouth Senior Center	500.00	500.00	500.00
Family Services	500.00	500.00	500.00
Other Health	500.00	0	500.00
Subtotal Sanitation & Health	70,494.00	71,033.60	105,994.00

WELFARE			
General Assistance	2,500.00	100.00	2,500.00
Outreach Program	500.00	362.00	500.00
Plymouth Crisis Service	500.00	500.00	500.00
Upper Valley Senior Citizens	1,002.00	1,000.00	1,002.00

CULTURE & RECREATION			
Library	635.00	635.00	635.00
Parks & Recreation	6,500.00	5,846.00	6,500.00
Patriotic Purposes	1,000.00	2,163.68	2,000.00
Historical Society	300.00	300.00	300.00
Other Culture & Recreation	650.00	98.00	650.00

CONSERVATION			
Administration	500.00	175.00	500.00
Expenses			
Forests		500.00	500.00

Subtotal Welfare, Cul., Conserv.	14,087.00	11,679.68	15,587.00
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DEBT SERVICE			
Principal long notes	30,000.00	30,000.00	36,000.00
Interest Expense Notes	15,000.00	15,000.00	23,000.00
Interest Tax Anticipation	5,000.00	736.26	5,000.00
Other Debt Service: RBA	5,250.00	5,000.00	5,250.00
Other Debt Service: Trucks	20,000.00	31,582.61	18,000.00

CAPITAL OUTLAY			
Article 3 Radios (2001)	7,000.00	6,902.52	
Article 3 Public Safety Building			550,000.00
Article 4 Sealing			10,000.00
Article 5 Radio upgrades			8,000.00
Article 6 Public safety			32,500.00
Article 7 Highway			40,000.00
Article 8 Retire debt			15,000.00
Subtotal, Debt, Capital	82,250.00	89,221.39	742,750.00

OPERATING TRANSFERS OUT

TOTAL APPROPRIATIONS	858,631.00	943,087.25	1,442,831.00
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Less Amount of Estimated Revenue	355,800.00	418,072.96	894,000.00
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Amount of Taxes to Raise (exclusive of school & county)	502,831.00	525,014.29	548,831.00
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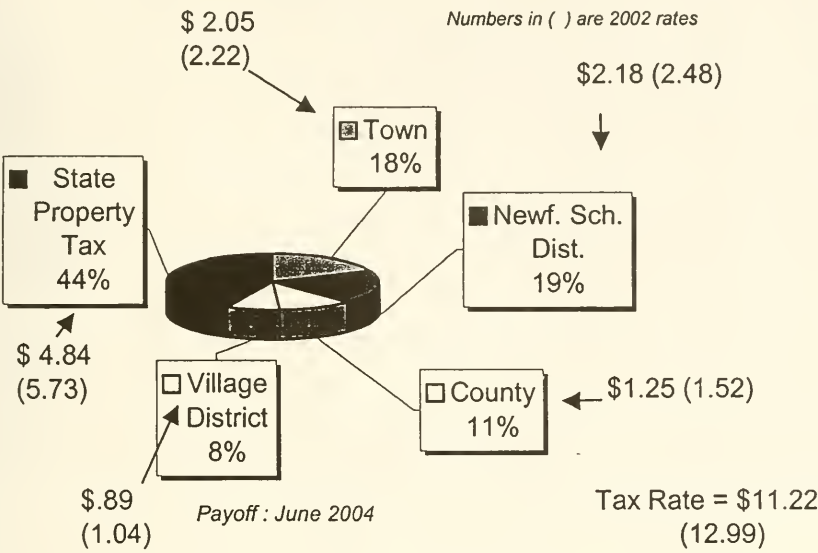
PAYMENTS TO OTHER GOVERNMENTAL DIV.

	Est. 2002	Actual 2002
County Tax	270,273.00	297,787.00
Village District	185,000.00	212,562.00
School - State Property Tax	999,999.00	852,472.00
School - Local - Newfound School District	535,000.00	521,691.00
		1,884,512.00

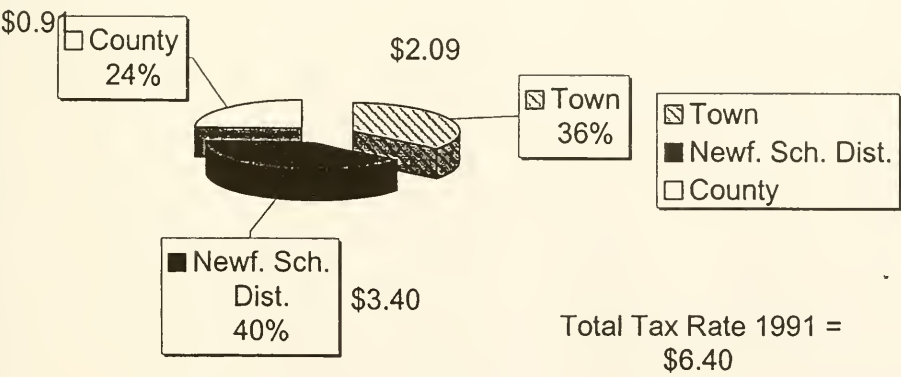
	Estimated Previous Fiscal Yr.	Actual Previous Fiscal Yr.	Estimated Ensuing Fiscal Yr.
REVENUES			
Taxes			
Yield Taxes	5,000.00	20,148.00	5,000.00
Road Betterment Assess	2,500.00	2,500.00	2,500.00
Interest & Penalties	9,000.00	12,103.86	9,000.00
LOCAL SOURCES EXCEPT TAXES			
Business licenses, per.		691.90	
Motor vehicle permits	145,000.00	175,005.00	160,000.00
Building permits	1,000.00	500.00	1,000.00
Other	1,000.00		1,000.00
INTERGOVERNMENTAL REVENUES - STATE			
Shared Revenue	15,000.00	5,559.72	15,000.00
Highway Block Grant	38,000.00	37,399.68	40,000.00
Other		28,532.34	
INTERGOVERNMENTAL REVENUES - FEDERAL			
MISCELLANEOUS REVENUES			
Interest on Deposits	5,000.00	1,332.46	5,000.00
Other			
OTHER FINANCING SOURCES			
Town Truck	134,300.00	134,300.00	0.00
Town Buildings - Capital			550,000.00
Article 4 Sealing			10,000.00
Article 5 Radio upgrades			8,000.00
Article 6 Public safety			32,500.00
Article 7 Highway			40,000.00
Article 8 Retire debt			15,000.00
Improvement			
Conservation Commission			
TOTAL REVENUES & CREDITS	355,800.00	418,072.96	894,000.00

2002 Tax Rate

Numbers in () are 2002 rates



1991 Tax Rates



Tax Rate 1990-2001

Year	Town	Newfound Sch. Dist.	County	Village District	State Property Tax	Tax Rate
1990	1.98	3.29	0.93			6.20
1991	2.09	3.40	0.91			6.40
1992	2.02	3.51	1.03			6.56
1993	1.98	3.70	1.19			6.87
1994	1.95	3.81	1.26			7.02
1995	1.95	3.91	1.28			7.14
1996	1.92	3.95	1.27			7.14
1997	1.91	4.72	1.17			7.80
1998	1.88	5.15	1.21	0.67		8.91
1999	1.82	1.69	1.30	0.79	5.47	11.07
2000	1.85	2.67	1.35	0.89	5.38	12.14
2001	2.22	2.48	1.52	1.04	5.73	12.99
2002	2.05	2.18	1.25	0.89	4.84	11.21

Definitions: Town = Local costs; Highway, Fire, Police, Administration, Sanitation

Newfound School District = Local cost of Cooperative School District

County = Grafton County Services; Deeds, County Nursing Home; Jail; Courts

Village District = New School Bldg. owned by Bridgewater & Hebron
(Operated & staffed by Newfound School District)

State Property Tax = Broad Based tax based on the total valuation of the Town and
a complex formula for adequate education cost (Recently declared unconstitutional!!)

TAX RATE COMPUTATION

	Estimated 2002	Actual 2002	Estimated 2003	Est. Tax Rate
Total Town Appropriation	858631	943087	1442831	
Total Revenues	355800	418073	894000	
Net Town Appropriation	502831	525014	548831	2.29
School Appropriation	491417	521691	558209	2.33
State Appropriation	999989	825472	1073114	4.47
County Assessment	281135	297787	318632	1.33
Village Assessment	220000	212562	220000	0.92
Total Town, School, County	2495372	2382526	2718786	11.33
Minus Shared Revenue	2300	2204	2300	
Add War Service Credit	6250	4900	6250	
Add Overlay	1000	121449	1000	
R E Taxes to be Raised	2500322	2506671	2723736	11.33

PROPERTY VALUATION COMPARISON LAST 21 YEARS

	net property valuation	Valuation change fr prev. year	tax rate/1000
1981	11170840	413140	33.500
1982	11272540	101700	36.500
1983	11674845	402305	35.000
1984	12163845	488700	34.000
1985	12481080	317235	39.000
1986	13439150	958070	39.000
1987	15678789	2239639	39.400
1988	18724540	3045751	41.700
1989	157658824		6.15
1990	162,463,253	4,804,429	6.20
1991	165,419,977	2,956,724	6.40
1992	167,415,800	1,995,823	6.56
1993	169,246,500	1,830,700	6.87
1994	172,885,450	3,638,950	7.10
1995	174,444,950	1,559,500	7.14
1996	176,172,968	1,728,018	7.14
1997	177,228,279	1,055,311	7.80
1998	178,570,380	1,342,101	8.95
1999	180,468,875	1,898,495	11.07
2000	183,188,204	2,719,329	12.14
2001	185,144,704	1,956,500	12.99*
2002	238,833,700	53,688,996	11.22*

* \$ 4.84 is the new State Property Tax

**PLODZIK & SANDERSON***Professional Association/Accountants & Auditors*193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380*INDEPENDENT AUDITOR'S REPORT*

To the Members of the Board of Selectmen
Town of Bridgewater
Bridgewater, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Bridgewater, New Hampshire as of and for the year ended December 31, 2002 as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with accounting principles generally accepted in the United States of America. As is the case with most municipal entities in the State of New Hampshire, the Town of Bridgewater has not maintained historical cost records of its fixed assets. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Bridgewater as of December 31, 2002, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Town of Bridgewater taken as a whole. The combining and individual fund financial statements listed as schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Bridgewater. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Plodzik & Sanderson
Professional Association

January 13, 2003

TOWN OF BRIDGEWATER, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2002

Long-term debt payable at December 31, 2002, is comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2002
<u>General Obligation</u>					
<u>Bonds/Notes Payable</u>					
Fire Truck	\$90,000	1993	2003	Variable	\$ 5,000
Highway Truck	\$78,000	2000	2005	5.80	46,800
Building Equipment	\$45,000	2000	2006	5.80	31,500
<u>Special Assessment Debt Payable</u>					
Lavigne Road Renovation	\$52,500	1996	2005	Variable	15,750
<u>Capital Leases Payable</u>					
Dump Truck	\$53,291	1998	2003	5.81	7,043
Highway Truck	\$42,298	2001	2005	5.80	<u>31,923</u>
<u>Total General Long-Term</u>					
<u>Debt Account Group</u>					<u>\$ 138,016</u>

The annual requirements to amortize all general obligation debt outstanding as of December 31, 2002, including interest payments, are as follows:

Annual Requirements To Amortize General Obligation Bonds/Notes Payable

Fiscal Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003	\$ 29,600	\$ 6,936	\$ 36,536
2004	24,600	4,347	28,947
2005	24,600	2,017	26,617
2006	<u>4,500</u>	<u>130</u>	<u>4,630</u>
<u>Totals</u>	<u>\$ 83,300</u>	<u>\$ 13,430</u>	<u>\$ 96,730</u>

Annual Requirements to Amortize Special Assessment Debt Payable

Fiscal Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003	\$ 5,250	\$ 974	\$ 6,224
2004	5,250	619	5,869
2005	<u>5,250</u>	<u>265</u>	<u>5,515</u>
<u>Totals</u>	<u>\$ 15,750</u>	<u>\$ 1,858</u>	<u>\$ 17,608</u>

TOWN OF BRIDGEWATER, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

Annual Requirements to Amortize Capital Leases Payable

<u>Fiscal Year Ending</u> <u>December 31, .</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003	\$ 17,082	\$ 1,845	\$ 18,927
2004	10,629	1,117	11,746
2005	<u>11,255</u>	<u>492</u>	<u>11,747</u>
<u>Totals</u>	<u>\$ 38,966</u>	<u>\$ 3,454</u>	<u>\$ 42,420</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit. Special assessment debt will be funded through user fees. All other debt will be repaid from general governmental revenues.

Both lease-purchase agreements contain non-appropriation funding clauses whereby, in the event no funds or insufficient funds are appropriated by the Town, the leases shall terminate without penalty or expense to the Town.

NOTE 4 - OTHER MATTERS

4-A New Reporting Standard

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. This statement establishes new financial reporting requirements for all state and local governments. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The Town is required to implement this standard for the year ending December 31, 2004.

Year to Date

Executive Office Expense	
Board of Selectmen Salary	9,900.00
Selectmen - Office Expense	1,865.84
Selectmen - Postage	2,683.82
Secretarial Expenses	4,732.45
Selectmen - Copy & Print	4,383.67
Selectmen - Maint/Office	2,495.68
Selectmen - Phone	1,539.24
Selectmen - Other	3,939.14
Moderator & Town Meeting Expense	0.00
Other Executive Office	0.00
Total Executive Expense	31,539.84

Town Clerk, Election Exp.	
Town Clerk Salary	11,857.59
Town Clerk Fees	0.00
Deputy Town Clerk Salary	3,650.00
Town Clerk - Phone	1,111.15
Town Clerk - Postage	212.00
Town Clerk - Copying	92.00
Town Clerk - Supplies	(6,528.05)
Town Clerk Fees to State	246.15
Election Expenses	4,237.46
Voter Registration	0.00
Other Elec., Reg. & Stats	80.00
Total Town Clerk & Election	14,958.30

Financial Administration	
Auditing Expenses	5,450.00
General Appraisal Expense	22,733.34
Tax Collector Salary	12,000.00
Deputy Tax Collector Salary	0.00
Tax Collector - Postage	868.66
Tax Collector - Office Expenses	4,395.05
Tax Collector - Telephone	1,344.67
Other Tax Collector Expenses	3,150.90
Treasurer Salary	2,400.00
Treasurer - Postage	1,069.50
Other Treasurer Expenses	13.50
Refund of Taxes	0.00
Tax/Planning/Safety Maps	421.51
Other Financial Adm. Expenses	0.00
External Revaluation Srvs	0.00
Internal Revaluation Srvs	1,520.50
Other Revaluation Expense	4,644.53
Total Financial Administration	60,012.16

General Legal Expense

General Legal Expense	2,877.68
Claims, Judgements, Settlements	0.00
Other Legal Expenses	1,500.00
Total General Legal	4,377.68

Employee Benefit Expenses

Group Insurance - BC/BS	25,179.43
Group Insurance - Life	80.00
Group Insurance - Other	0.00
Social Security - FICA	11,636.76
Social Security - Medicare	2,177.47
Unemployment Compensation	1,228.98
Payroll Taxes	362.35
Retirement Expenses	2,485.33
Other Employee Benefits	174.00
Total Employee Benefits	43,324.32

General Expenses - Building

Town Offices - Oil	1,203.13
Town Offices - Electric	2,738.40
Town Offices - Water	0.00
Town Offices - Repairs	706.49
Town Offices - Maintenance	2,958.99
Town Offices - Insurance	759.00
Town Offices - Other	1,400.00
Fire Department - Propane	3,533.77
Fire Department - Electric	926.48
Fire Department - Water	0.00
Fire Department - Repairs	65.00
Fire Department - Maintenance	700.57
Fire Department - Insurance	463.00
Fire Department - Other	0.00
Highway - Oil	2,009.44
Highway - Electric	1,882.21
Highway - Water	0.00
Highway - Repairs	611.62
Highway - Maintenance	1,775.24
Highway - Insurance	537.00
Highway - Other	0.00
Town Hall - Electric	194.15
Town Hall - Repairs	0.00
Town Hall - Maintenance	96.00
Town Hall - Insurance	268.00
Town Hall - Other	0.00
River Rd. School - Oil	1,672.67
River Rd. School - Electric	1,049.43
River Rd. School - Water	0.00
River Rd. School - Repairs	141.00
River Rd. School - Maintenance	1,467.57

River Rd. School - Insurance	420.00
River Rd. School - Other	0.00
Other Building Expenses	986.88
Total Maintenance Expense	28,566.04

Safety Services

Police Division	
Police Salaries	47,785.38
Secretarial Expense	0.00
Office Expense	35.00
Office Supplies	194.86
Police - Telephone	1,879.92
Police - Book & Periodicals	38.00
Dues	386.00
Travel & Personal Reimbursement	0.00
Liability Insurance	2,500.00
Vehicle Insurance	1,352.00
Other Insurance	0.00
Training Expense	325.39
Vehicle Expense & Repair	3,440.87
Lease Purchase - Auto	0.00
Gasoline	1,826.37
Police Uniforms	1,860.16
Communication Expense	1,296.88
Radar Repairs	50.00
Snowmobile Expense & Rep.	0.00
Dispatch Services	7,218.00
Prosecutor Expense	3,167.31
Equipment Purchases	2,114.55
Other Police Expenses	(1,247.01)
Total Police Division Expense	74,223.68

Safety Services

Fire Department	
Fire Dept. - Call Salaries	7,069.00
Personel Reimbursement	150.00
Training	1,094.45
Fire Fighting	0.00
Truck Maintenance	4,564.62
Airpack Maintenance	0.00
Pump Maintenance	196.80
Radio Maintenance	1,624.20
Fire Extinguisher Maintenance	109.00
Accessory Repairs	1,260.00
Small Engine - Repairs	0.00
Maintenance - Auto	0.00
Protective Equipment	20,127.70
Haz/Mat Materials & Exp.	0.00
New Equipment	18,650.65
Gasoline	708.57
Fluids & Oils	0.00

Fluids & Foams	0.00
General Administrative	0.00
Office Supplies	502.50
Telephone	1,467.45
Vehicle Insurance & Registration	4,566.00
Other Insurance	0.00
Association Dues	79.68
Dispatch Services	0.00
State of NH	0.00
Other Fire Dept. Expenses	(2,220.54)
Total Fire Department	59,950.08

Highway Department Exp.	
Highway Administrative Costs	880.21
Engineering Costs	0.00
State of NH - Fees	0.00
Telephone Expenses	1,570.96
Vehicle Ins. & Reg.	10,384.00
Other Insurance	0.00
Freight Expense	50.00
Dues	579.50
Travel	0.00
Lease Purchase Expense	0.00
Other Adm. Costs	523.18
Salaries	107,551.55
Snow and Ice Control	0.00
Sander Expense	0.00
Salt Expense	10,745.60
Winter Sand	2,847.00
Snow Plow Repairs	0.00
General Truck Repairs	14,093.25
Accessory Expense	3,300.30
Heavy Equipment Repairs	7,958.28
Tire Expense	4,075.23
Garage Inventory	7,737.95
Oil & Transmission Fluids	477.83
Gasoline	3,254.40
Dielsel Fuel	8,580.26
Anti-Freeze & Additives	0.00
Tool Expense	2,908.29
Equipment Purchases	644.00
Bridge Repairs	55.00
Guard Rails	0.00
Bridge Inspections	0.00
Road Materials - Gravel	9,456.35
Road Materials - Culverts	2,789.20
Road Materials - Tar	359.52
Road Materials - Guard Rails	0.00
Road Signs & Markers	448.53
Road Materials - Other	48.56
Subcontractors	8,941.21

Rental Equipment	132.50
Hwy Reconstruction - Gravel	12,658.25
Hwy Reconstruction - Tar	23,190.86
Hwy Reconst./Subs & Rent.	1,647.50
Other Reconstruction Exp.	635.72
Other Highway Expenses	(46,783.36)
Total Highway Expense	201,741.63

General Expense - Insurance	
Insurance - General Liability	6,732.00
Insurance - Public Bond	7,218.00
Insurance - Accident & Indemnity	0.00
Insurance - Floaters	0.00
Insurance - Workers Comp	9,493.00
Insurance - Other	6,287.00
Total Insurance Expense	29,730.00

Conservation Commission	
Supplies - General	0.00
Supplies - Office	0.00
Postage	0.00
Books & Periodicals	0.00
Telephone	0.00
Legal Exp	0.00
Consulting Services	0.00
Other Professional Exp.	0.00
Printing & Copying	0.00
Maps	0.00
Manuals	0.00
Dues & Subscriptions	175.00
Advertising	0.00
Seminars	0.00
Personal Reimbursement	0.00
Other Administrative Exp.	0.00
Purchase of Natural Resources	0.00
Other Acquisitions	0.00
Exp. for Promotion	0.00
Other Conservation Exp.	0.00
Total Conservation Expense	175.00

Planning & Zoning Expense	
Planning and Develop Ctl.	0.00
Postage - Planning	4.42
Supplies - Planning	175.00
Clerical Expense - Planning	757.72
Legal Expense - Planning	806.14
Engineering Exp. - Planning	0.00
Printing/Copying- Planning	741.76
Advertising - Planning	602.80
Consulting Expense - Planning	0.00
Dues, Conference & Seminars	0.00

Other Planning Expense	50.00
Zoning Enforcement	0.00
Postage - Zoning	159.12
Supplies - Zoning	0.00
Copying - Zoning	0.00
Legal Expense - Zoning	0.00
Dues, Conference & Seminars	0.00
Other Zoning Expense	0.00
Total Planning & Zoning	3,296.96

Debt Service	
Note Repayments - long	14,750.00
Gen. Debt Principal - long	57,911.97
Other Long Bonds & Notes	0.00
Interest on Notes - Long	8,818.11
Other Debt Interest	0.00
Int. Tax Anticipation	737.26
Other Int. Tax Anticipation	0.00
Late Payment/Finance Chg	101.53
Total Debt Service	82,318.87

Capital Outlay	
Cap. Outlay - Land & Improv.	0.00
Cap. Outlay - Equipment	6,902.52
Cap. Outlay - Vehicles	0.00
Cap. Outlay - Machinery	0.00
Cap. Outlay - Buildings	0.00
Other Capital Outlay	0.00
Total Capital Outlay	6,902.52

Town of Bridgewater

Town Salaries
Town Report Summary
12/31/02

Maurice Jenness, Selectmen	\$ 3300.00
Terence Murphy, Selectmen	3300.00
Hank Woolner, Selectmen	3300.00
Lawrence Gilpatric, Highway*	42296.51
Arnold Cate	2915.50
Shawn Gilpatric*#	33746.50
Adam Gleeson*	15340.75
Michael Jenness*#	3987.00
Richard Wendell#	1930.00
Joseph Bavis#	5082.00
Forest Webber	6545.00
Don Nason, Police Chief	34094.90
Jim Gickas, Police (part-time)	2151.50
George Faran, Police (part-time) EMS	1051.00
Marilyn Raymond, Treasurer	2400.00
Christi Gleeson, Town Clerk	11645.59
Kathy Vestal, Tax Collector	12000.00
Cathy Lyford, Assistant Town Clerk	3000.00
Rachel Spencer, Staff	4336.90
Don Nason, Building Inspector#	1000.00
Diana Calder, Assessor, (part-time)	19930.54

(Volunteer fire department members receive a stipend for training purposes not noted above.)

* Inc. Overtime

Left employment

TAX COLLECTORS REPORT
Year Ending 2002

Levy for
This Year

REMITTED TO TREASURER:

Property Taxes	2,077,667.46
Yield Taxes	18,654.50
Excavation Tax @ \$.02/yd.	510.00
Conversion to Lien	1,234.77
Road Betterment	1,314.00

ABATEMENTS MADE:

Yield Taxes	3,993.72
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UNCOLLECTED TAXES - END OF YEAR

Property Taxes	486,139.80
Excess Debits	2,573.74

TOTAL CREDITS	2,592,087.99
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TAXES COMMITTED

Property Taxes	2,553,489.00
Yield Taxes	22,648.22
Excavation Activity Tax	510.00
Road Betterment	1,314.00

OVERPAYMENT

Property Taxes	12,892.00
Interest - Late Tax	1,234.77

TOTAL DEBITS	2,592,087.99
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DEBITS

Liens Executed During Fiscal Year	53,228.35
Interest & Costs Collected (after lien execution)	1,643.82

TOTAL DEBITS	54,872.17
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CREDITS

Redemptions	29,950.51
Interest & Costs Collected (after lien execution)	1,643.82
Unredeemed Liens Bal. End of Yr.	23,277.84

TOTAL CREDITS	54,872.17
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Current			Current		
V#	Vendor	Year	V#	Vendor	Year
A105	AT&T	1,120.38	G105	Grafton County Sheriff	7,218.00
A107	Atwood Donald	286.74	G107	Grappone Truck Center	2,231.11
A109	CitiCapital (SM)	11,281.05	G108	Gall's Inc.	364.91
A111	Arnold Cate	210.14	G109	GEMFORMS	2,415.20
A116	Ambrose Brothers	6,087.95	G112	Lawrence Gilpatric	1,598.89
B101	Bartlett David	296.00	G113	Gickas, Jim	1,088.67
B102	B-B Chain Co	1,285.80	G117	Granite State Minerals	10,295.60
B103	Bigelow Waste	955.04	G90	Creighton Gray	1,490.70
B104	Richard Brook	95.00	H100	Hawkensen Enterprises	410.86
B105	Pitney Bowes	922.99	H103	H-B Incinerator District	60,000.00
B106	Bomar Construction	3,010.50	H107	James Hand	50.00
B108	Bristol Community Center	5,846.00	H108	Hoby Harmon	92.00
B109	New England Barricade	737.57	H112	NH Hydraulics	726.76
B110	Bristol Auto Parts	2,084.10	H113	Pauline Havens	160.00
B111	Blue Seal Feeds & Needs	450.00	H114	Florence Hanaford	75.00
B118	Business Management Systems	1,905.50	I100	Internal Revenue Service	101.53
B119	Town of Bristol	18,425.09	I104	Irwin Motors	16.65
B123	Brackley Shaw	1,400.00	I106	Inn on Newfound Lake	2,164.68
B124	Bedard Excavating	1,507.50	J100	Jordon Milton	5,972.80
B125	Bergeron Protective Cloth	2,991.73	J102	Albert Jacques	146.00
B126	Bristol House of Pizza	377.70	J103	Johnson & Dix	22,430.31
B131	Better Roads Magazine	48.00	J104	Jordan Equipment	5,032.66
B132	NH Business Review	68.00	L100	Laconia Electric	197.95
B133	Bridgewater-Hebron VD	212,765.90	L105	Lakes Region Mutual Aid	16,745.52
C103	Cartographic Associates	1,937.50	L106	Lakes Region Planning	1,966.00
C104	US Cellular	1,533.92	L114	Ron Linde	451.91
C107	Citizen Publishing	701.22	L115	Eileen Linde	1,204.21
C111	Crail Enterprises	26.96	L116	Tom Lynch	215.37
C113	Circle Tri Cleaners	248.66	L126	Lily Pond Communications	791.65
C114	Plodzki-Sanderson	5,450.00	L128	Matthew Bender & Co	515.88
C118	Central Paper Products	109.53	L130	123 Lock & Key	68.00
C122	Cohen Steel	423.16	M100	Small Engine Technology	260.15
C124	Mitzi Corneau	145.00	M102	J P. Morrison & Sons	5,715.00
C133	State Street Bank & Trust	5,515.00	M107	Terence M. Murphy	268.96
C138	Chem-Dry	1,410.00	M108	David Monell Oil Services	716.95
D95	W. S. Darley & Co.	196.80	M113	Moore, Charles	46.00
D100	Donovan Spring & Equip.	418.81	M114	McDervitt Trucks	81.52
D102	Andrew Denton	1,567.63	M118	Victor MacAdams	41.00
D104	Donbeck Sales	2,043.50	M120	Mac-Durgin Associates	500.48
D114	Dana Davis	404.24	M124	Eugene Morgan	1,590.00
D115	Protection One	773.35	N100	Newfound Area Nursing	6,744.00
D116	D & N Family Security	805.00	N102	Verizon	4,958.79
E100	Salmon Press	629.60	N103	Newfound Country Store	2,053.96
F101	Fuller Ford Inc.	665.36	N104	Newfound School District	1,126,106.00
F106	Ford Motor Credit 67-434	15,530.92	N105	Newfound Chamber of Comm	155.00
F107	The Fire Barn	390.45	N106	NH Assoc. of Assessing	20.00
F108	Fred Fuller Oil	180.19	N109	NH Assoc. of Police Chiefs	200.00
F113	The Flowersmiths	414.95	N110	NH Electric Cooperative	1,243.58
G101	Gilbert Inc	635.72	N112	NH Humane Association	800.00
G102	Grainger W W , Inc.	243.61	N113	Cigna	25,179.43
G104	Airgas East	939.44	N114	NH Municipal Association	1,039.03

V#	Vendor	Current Year
N115	Primex	1,215.10
N117	Neptune	1,111.15
N118	Mitchell & Bates	3,683.82
N122	NH Tax Collectors Assoc.	20.00
N124	Noyes Insurance	52,449.00
N125	NH Assoc of Conser Comm	175.00
N126	NH Treasurer	80.00
N128	Northeast Tire Service	4,105.23
N132	Newfound Plumbing	1,087.99
N133	NH Retirement	5,705.26
N136	Marjory Nickerson	779.00
N141	New England Barricade	297.22
N142	Al Nickerson	230.00
N96	NH Municipal Truck Equip	629.18
N97	NH Occupational Health	264.50
O100	Ossipee Mt Electric	527.32
O104	Oliver Photo and Camera	60.21
P100	Pemigewasset National Bank	40,120.56
P105	Ralph Pill Electric	82.86
P101	Pitneyworks	3,737.07
P107	Plymouth Regional Clinic	1,000.00
P108	Public Service of NH	5,547.09
P110	Proforma Unlimited	449.14
P112	Plymouth Area Prosecutor	3,167.31
P119	Yankee Truck	66.70
P120	Parts Associates	3,864.25
P122	F M Piper	1,011.20
P123	Pike Industres	2,350.67
R101	A M Rand Company, Inc.	339.87

V#	Vendor	Current Year
R105	Real Data	402.80
R109	Registrar of Deeds	350.90
R115	Rowell Sewer & Drain	175.00
S100	Sanel Auto Parts Co	1,483.56
S102	Speare Hospital	878.60
S104	Surplus Distribution Sect	747.00
S108	Stark & Sons Machine	43.65
S110	Kathleen W Ward	298,761.00
S114	Staples	4,755.82
T100	Thompson E. Wayne	2,920.00
T103	Terminix	1,225.25
T105	True Colors	2,381.20
T106	Tri County Community Action	400.00
T107	Two Way Communication	15,797.42
U100	US Postal Service - Bristol	159.12
U101	US Postal Service - Plymouth	1,009.50
U102	Grafton County Senior Citizens	1,002.00
U104	UNH - Technology Transfer	120.00
V101	Kathy Vestal	350.66
V013	Venture Print	922.00
V014	Vision Appraisal Tech	2,400.00
W102	Williams, R P	1,419.11
W103	Wilson Tire	324.20
W107	Lynn White	1,580.00
W110	Big A Auto	4,301.59
W111	Scott Wilcox	288.92
X100	Xerox Corporation	821.54
Y102	Yeaton Agway	478.81

Additional Vendors

Aardvark Fire Arms	632.77
Adamson Ind Corp	189.00
Adkins, Robert	404.73
Adkins, Richard	75.00
Allison, Joseph F.	140.00
Alltex	17.41
American Express	224.75
American Heritage Laminate	30.00
American Laminating	61.26
Ames	49.99
Anton Enterprise Inc.	178.50
Arch Wireless	365.28
Ashland Postmaster	272.00
AW Direct Inc.	239.50
Bavis, Cliff	120.00
Boundtree Medical	9,097.15
Brennan, Jill	4,401.25
Bridgewater Fire Dept.	395.00
Bridgewater Inn	127.44
Bristol Rite Aid	6.49
Bullseye	24.00
Bristol Laudromat	4.85
Camerota Truck Parts	1,450.00
Cantara's Auto Body	641.00
Cantin Chevy	95.57
Carey, Don	24.00
Carter, Richard	1,614.00
Central Paper	111.06
Chase St. Market	323.65
Child Support Processing	1,512.00
Citibank	2,992.61
Citi Corp	75.00
City of Portsmouth	1,500.00
CLL	300.00
Comp Resource	60.96
Corbeil Enterprises	40.00
Country Widedor	1,264.16
Dartmouth Hitchcock	159.00
Del, Gilbert	55.00
DHHS	492.00
Donovan, Alice	610.00
Duclos, Dan	2,664.50
Dupuis, Casey	303.29
Dyer, Dave	800.00
Earth Inc.	2,987.00
Elliott, Carol	1,050.00
Family Tree	125.00
Faran, George	738.92
Faro, John	99.00
Feather Ledge Forestry	1,408.75

Additional Vendors

Fire Tech	180.65
Fischer, Linda	1,407.45
Flowersmiths	487.20
Flynn, Mark	115.46
Franklin Savings Bank	168.00
Freightliner	143.04
GCR Realty	1,451.00
Gickas, James	160.00
Gilpatric, Shawn	620.15
Gleeson, Adam	437.37
Gleeson, Christy	392.00
GMI Asphalt Corp	22,672.02
Goodville, Chris	100.00
Goutell, Martha	5.56
Graces Electronic Shack	39.98
Greenlands Equip	41.55
Greenwood, Tabatha	220.00
Hall, William	1,764.00
Hanser Auto	50.00
Havens, Pauline	580.00
Home Depot	201.92
HOP Sales	105.00
I 93 Asphalt	518.84
Jefferies, James	25.00
Jenness, John	145.85
Jenness, Maurice, Jr.	1,500.00
Johns Auto Service	158.00
Johnston, Steve	3,546.00
Kustoms Signals	1,314.00
LaBelle, Karen	1,285.72
Laconia Clinic	166.96
Letho, David	11,000.00
Longenberger, David	825.00
Lyford, Cathy	661.70
MacAllister, Dave	436.77
Mail Box Etc.	18.11
Maintenance Connection	864.79
Marshall & Swift	537.90
MB Tractor & Equip	14.04
Merrill, Virginia	100.00
Meredith Ford	1,544.19
Meredith Village Savings	2,000.00
Merriam Graves Corp	227.09
Meteorlogic	730.00
Moore Medical Corp	2,170.80
Morrell, Paige	175.00
Murphy, Terence	1,500.00
Murphy, Kieran	1,549.00
MVSB	26,970.94
Nason, Don	2,571.87
NE Assoc of Town Clerks	20.00

Additional Vendors

NH Dept of Revenue	237,243.00
NHMTA	175.00
NH Assoc of Chiefts of Police	40.00
NH Road Agents Assoc.	20.00
NH Town Clerks Assoc.	20.00
Northern Lakes Vets	132.60
Old Home Day Assoc.	300.00
Oreck	369.00
Outdoor Performance	1,015.00
Overhead Door Co of Concord	718.00
Parkhurst & Co.	133.35
PC Magazine	39.97
Pemigewasset Bank	531,054.22
Piche's	27.00
Pinpoint & Co.	99.00
Plymouth Town of	300.15
Pond View Garden Center	48.56
Primedia	34.00
Primex	13.88
Premium Glass	104.00
Psychotherapy	250.00
Reed, Milton	11.00
Red Hed Supply	2,789.20
Resource Recycling	54.00
Riccitti, John	100.00
Riley's Sport Shop	183.00
Rockwell, Lawrence	688.00
Ryan, Lenny	592.41
Sherwin Dodge Printers	168.00
Simula, Karen	195.00
Siemens	106.67
Skyliners	330.00
Smith, Heather	292.50
Speciality Vehicles	156,630.00
Spencer, Rachel	27.92
State of NH Treasurer	389.50
State of NH	415.00
Superior Fence	29.00
Tappley, Charles	195.00
The Target Shop	43.30
Top Notch	1,125.00
Tri State Fire	159.00
Tucker, Zelma	60.00
US Cellular	664.26
Voices Against Violence	500.00
VTR	2,777.00
Webber, Forrest	602.00
White Ribbon Water	196.66
Williams, Doug	60.00
Windy Ridge Co.	95.00
Woolner, Henry	1,523.60

2002 Property Tax Rebates

Atwood, Donald Heirs of	1,366.00
Benz, Ronald	928.00
Binder, Richard	1,803.00
Bohn, Jacquelyn Trustee	2,155.00
Bombard, Audrey	10.00
Brooks, Richard	34.00
Carter, Gary	5.00
Cass, Bobby	13.00
Cassidy, Nelson	11.00
Cheney, David	1,520.78
Crane, Emily Rev Trust	44.00
Curran, Judith Trustee	978.00
Curren, Thomas	134.00
DeLashmit, Mary	29.00
DiDonato, Michael	32.00
Dostie, Steve	47.00
Drew, Lawrence	212.00
Duschene, Barbara	523.50
Emerald Ledge	671.00
Fardig, Warren	27.00
Finkle, Edith	25.00
Ford, Roy	239.00
Fortescue, Peter, Jr.	4.00
Gilpatric, William	9.00
Godville, Gerard	65.00
Greenwood, David	595.00
Harmon, Hobart	6.00
Harmon, Peter	286.00
Hoyt, Edward	78.00
Kelly Toomey Wentworth	32.00
Kepplemen, Christopher	261.00
Kramer, Gladys	68.00
MacKay, Louise	15.00
Maloney, Gerald	26.00
Maloney, Steven	21.00
Manganello, Paul	32.00
Maranda, Francis	42.00
McIver, Donald	10.00
McLane, P. Andrew	162.00
Mitchell, Kristina	300.00
Murphy, Terence	148.00
Ockenga, Aldryth	8.00
Ockenga, John	274.00
Ockenga, John, Jr.	112.00
Olszak, Donna	25.00
Paradis, Paul	37.00
Petraszewski, Margaret	5.00
Ramsey, Rod	476.00
Reichman, Robin	23.00
Robidoux, Barbara	31.00

2002 Property Tax Rebates

Rooke, Robert C.	102.00
Rowe, Dianne	6.00
Schofield, Phyllis	6.00
Short, Fred	9.00
Short, Robert	9.00
Stadtherr, Ann	114.00
Strodel, Robert	139.95
Swanson, Steve	52.00
Thompson E. Wayne	17.00
Torsey, Paul	335.00
Towne, Beatrice	6.00
Townsend, Trust	14.00
Townsend, Peter	212.00
Vautier, Brenda	272.00
Wagner, III Nicholas	78.00
Webber, Robert	9.00
Weir, William	69.00
Williams, Burton	114.00
Wilson, Jr. A.O.	577.00
Ziegenhals, Walter	164.00

**Bridgewater Police Department
2002 Report**

Your police department was busy during 2002 responding to a total of 458 calls for service (which does not include motor vehicle warnings or summonses). These have been the traditional style police calls for service as well as medical and fire calls. As has been the plan over the past few years, the police department has been evolving slowly to become more public safety oriented. We are at this time actively responding to all fire and medical aid calls that we are able to. Due to the training we have received, we are able to take a more active role helping out people in Bridgewater by working at fire scenes and giving patient care at medical calls. You will see us more often “wearing different hats” and responding in either a fire truck or ambulance when you call for someone to help. This role has helped the town to realize the best service available from all of it’s employees and wouldn’t have been possible without the close cooperation and efforts between all department heads. It has been a great experience working with Fire Chief Denton and Road Agent Gilpatric to help further the Town on in these endeavors.

Officer Gickas and Officer Faran have been invaluable to your emergency services departments. Officer Gickas is also a Lieutenant on the Fire Department and Officer Faran is also a Captain with the Fire Department. Their dual roles with the Police, Fire and EMS Departments are crucial to the public safety concept and my thanks goes out to them for their efforts.

Although the police department has been active and responding to your calls for service, there are still times when the New Hampshire State Police may come into town to handle calls. This has been much less frequent during 2002 due to our efforts to have an officer on-call and available most of the time. We will continue to do our best to have a local officer available when needed. Regardless, a local officer or state police officer is always available to respond to your emergency calls 24 hours a day by dialing 911. All other police service calls should still be called into our regular police telephone number of 744-6745.

We are still having trouble with vehicles traveling too fast on Whittemore Point, Dick Brown Road and River Road. We will be targeting these specific areas with radar enforcement during 2003 to try to bring down the speeds. I ask that you please use care in how you travel and to report vehicles speeding or operating recklessly to us.

I would like to remind everyone, as Fire Chief Denton is, that marking your houses with visible street numbers is very important. There have been a few times this year where emergency services have been hampered by not being able to find the right house quickly. Even though you may feel that everyone knows where you live, we may have new personnel that aren’t familiar yet with your name and location. So, please, mark your houses and/or driveways with street numbers so we can find you easily!

I wish you all a healthy and safe 2003 and please, don’t hesitate to talk to me or one of the other officers if you have any questions, problems or concerns.

Respectfully Submitted,

**Seldon (Don) Nason
Police Chief**

Bridgewater Fire-Rescue-EMS Department

The year 2002 ushered in the planned stage of delivering Emergency Medical Service by our Department to the citizens and guests on our Town. Under the close scrutiny of Captain George Faran and myself this expanded service has proceeded very smoothly. Initially, it involved our medical service personnel responding to calls with their own vehicles in concert with the responding ambulances. After we put our ambulance in service mid-way through the year, they responded with this vehicle and it's complement of medical supplies and equipment. During the course of the year they made over 60 runs for all types of medically necessary calls. I have been very satisfied with, and proud of, the individuals who have committed themselves to the establishment of this new service. Their dedication shows in their willingness to spend time training, learning and doing whatever is necessary to get this important job done. We should all appreciate their willing spirit.

On the fire side of our Department, we spent the year responding to a normal number of calls of various types. Due to the dryness of the summer, we participated in several difficult, long term forest fires in neighboring Towns. We were fortunate to not have any major forest fires in Bridgewater. I will take this opportunity to remind everyone that "burn" barrels were outlawed by State statute on January 1st 2003. No resident property owner or tenant can legally burn any trash or other household refuse. We are obligated to enforce this law and intend to do so.

We also ask for your support of the warrant article that seeks funding to add space to the fire station. The building currently houses five fire apparatus, one ambulance and all of our equipment. To say we are cramped is an understatement. This structure, originally built in the 1960's has served well, but, the Department in it's current configuration has outgrown the facility. We also believe it is essential to combine Police quarters in this building since we work very closely together in our Public Safety format. Anyone interested in seeing our current space concerns can contact any fireman or police officer for a visit to the station. I believe you would be convinced of the need for this new space.

Lastly, I would encourage everyone to properly identify their property by attaching 911 numbering to their dwelling. This marking is essential to arriving emergency service vehicles particularly since some are from neighboring Towns. Your numbers should be visible from the road, large enough to be seen and colored so that they can be distinguished from the background upon which they are mounted. If your property is not visible from the road, a number should be displayed at the entrance to your driveway. Remember, by cooperating in this manner you are helping us find you should an emergency need arise. Thank you for your continued support.

Andrew S. Denton, Fire Chief

Report of Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests and Lands cooperate and coordinate to reduce the risk of wildland fires in New Hampshire. To help us assist you, contact your local Forest Fire Warden or Fire Department to find out if a permit is required before doing ALL outside burning. Fire permits are mandatory for all outside burning unless the ground where the burning is to be done (and surrounding areas) is completely covered with snow. Violations of RSA 227-L:17, the fire permit law and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines up to \$2,000 and/or a year in jail, plus suppression cost.

A new law effective January 1, 2003 prohibits residential trash burning (RSA 125-N). Contact New Hampshire Department of Environmental Services at (800) 498-6868 or www.des.state.nh.us for more information

Help us to protect you and our forest resources. Most New Hampshire wildfires are human caused. Homeowners can help protect their homes by maintaining adequate green space around the house and make sure that the house number is correct and visible. Contact your fire department or the New Hampshire Division of Forests and Lands at www.nhdf.org or 271-2217 for wildland fire safety information.

ONLY YOU CAN PREVENT WILDLAND FIRES

2002 FIRE STATISTICS

(All fires Reported thru November 10, 2002)

TOTALS BY COUNTY

	<u># of Fires</u>	<u>Acres</u>
Belknap	52	13.5
Carroll	80	10.5
Cheshire	39	17
Coos	3	2.5
Grafton	53	21
Hillsborough	108	54.5
Merrimack	94	13.5
Rockingham	60	25.5
Strafford	31	23
Sullivan	20	6

CAUSES OF FIRES REPORTED

Arson/Suspicious	43
Campfire	31
Children	32
Smoking	32
Rekindle of Permit	3
Illegal	7
Lightning	36
Misc *	356

(*Misc: powerlines, fireworks, railroad, ashes, debris, structures, equipment.)

	<u>Total Fires</u>	<u>Total Acres</u>
2002	540	187
2001	942	428
2000	516	149

**TAPPLY-THOMPSON COMMUNITY CENTER
2002 REPORT TO THE TOWN OF BRIDGEWATER**

The Staff of the TTCC wishes everyone a Happy & Healthy New Year.

2002 was an exciting year at the TTCC. The steeple on the building was refurbished with funds from the Bristol Federated Church. We no longer have water leaking into the building from the steeple and it looks beautiful.

The Center was pleased to have two student interns from Plymouth State College with us during the year. They did a great job working with us in our After School Open House Program and introduced some new activities as well.

Many new programs were added during the year. We started a Field Hockey Program for boys & girls; added a Pick-Up Basketball Program at the BHVS during the summer months and expanded the size of our Summer Programs.

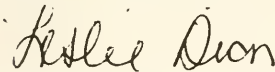
We want to thank the Newfound Area School District for their continued support of the TTCC and its programs. We hold many of our programs and practices at the local schools to accommodate our growing numbers. During basketball season you will find our program in the Bristol Elementary School, Newfound Memorial Middle School and at the Bridgewater Hebron Village School. We are grateful for their appreciation of the importance of Recreation in the Newfound Area.

The Center still offers many adult programs as well such as Volleyball, Basketball, Karate, Aerobics, Dance classes, Badminton, Scrapbooking, and Senior Lunches. If there is a program you would like to see offered please contact the office at 744-2713 and we will see what we can do. If you would like to teach a class or skill let us know.

Sadly, the Community Center lost its Assistant Director, Chris Pike. Chris has taken a job closer to his home in Weare as a teacher for a High School Alternative Education Program. We wish him well and thank him for his years with the Center. He will be greatly missed.

In closing, the TTCC wishes to thank the many Bridgewater volunteers that have donated their time and energies by working in our sports leagues, helping with our Haunted Hayride, Santa's Village (we had over 1,000 visitors this year) and our numerous other fundraising and youth activities. Thank you all!! We couldn't do it without you.

Respectfully submitted,



Leslie Dion, Director of Recreation

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. ANNUAL REPORT 2002

Grafton County Senior Citizens Council, Inc. is a private nonprofit organization that provides programs and services to support the health and well being of our older citizens. The Council's programs enable elderly individuals to remain independent in their own homes and communities for as long as possible.

The Council operates eight senior centers in Plymouth, Littleton, Canaan, Lebanon, Bristol, Orford, Haverhill and Lincoln and also sponsors the Retired and Senior Volunteer Program of the Upper Valley and White Mountains (RSVP). Through the centers and RSVP, older adults and their families take part in a range of community-based long-term services including home delivered meals, congregate dining programs, transportation, adult day care, chore/home repair services, recreational and educational programs, and volunteer opportunities.

During 2002, 58 older residents of Bridgewater were served by one or more of the Council's programs offered through the Plymouth Regional Senior Center or Bristol Area Senior Services:

- Older adults from Bridgewater enjoyed 453 balanced meals in the company of friends in the senior dining room.
- They received 1,233 hot, nourishing meals delivered to their homes by caring volunteers.
- They received assistance with problems, crises or issues of long-term care through 286 visits by a trained social worker.
- Bridgewater residents were transported to health care and other community resources on 95 occasions.
- Bridgewater's citizens also volunteered to put their talents and skills to work for a better community through 96 hours of volunteer service. The cost to provide Council services for Bridgewater residents in 2002 was \$15,961.00.

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty, saving tax dollars which would otherwise be expended for nursing home care. They also contribute to a higher quality of life for our older friends and neighbors. As our population grows older, supportive services such as those offered by the Council become even more critical.

Grafton County Senior Citizens Council very much appreciates Bridgewater's support for our programs that enhance the independence and dignity of older citizens and enable them to meet the challenges of aging in the security and comfort of their own communities and homes.

Carol W. Dustin, Executive Director

A United Way Agency providing services to older adults in Grafton County

BRIDGEWATER PUBLIC LIBRARY

Books on Hand December 31, 2002

Adult Fiction	1103	
Adult Nonfiction	550	
Large Print	137	
Westerns	111	
Mysteries	300	
Juvenile Fiction	50	
Juvenile Nonfiction	170	
Easy Readers	<u>30</u>	2451

Books Loaned

Adult	203	
Juvenile	<u>8</u>	211

Magazine subscriptions

Donated	<u>2</u>	2
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For the Library Trustees,

Marilyn Raymond, Librarian

LIBRARY TREASURER'S REPORT

Balance December 31, 2001		\$567.79	
<u>Receipts</u>			
Interest earned (checking account)	1.12		
Check from Town	635.00		
Book sales (discards)	<u>87.50</u>		
		\$ 723.62	
			\$1,291.41
<u>Payments</u>			
Salaries			
Marilyn Raymond	350.00		
Alice Donovan	39.00		
Books			
	20.24		
Postage (for free books)			
	31.50		
Bush for Library garden			
	35.99		
Gardener (for bush)			
	68.99		
Handyman (outside work)			
	42.00		
Miscellaneous (cleaning inside, candy, Bathroom supplies, etc.) (\$79.25, less petty cash for 2002)			
	29.25		
Petty cash for 2003			
	50.00		
		<u>\$666.97</u>	
Balance December 31, 2002			\$ 624.44
Emergency Fund: CD & Money Market at current value			\$2,991.35

Respectfully submitted,

Pauline E. Havens, Treasurer

State of New Hampshire
Bureau of Vital Records and Health Statistics
RESIDENT BIRTH REPORT
01/01/2002 - 12/31/2002
--BRIDGEWATER--

SFN	Child's Name	Date of Birth	Place of Birth	Father's Name	Mother's Name
2002009535	DIAMOND, ABBIGAIL EILEEN	09/05/2002	LANCASTER, NH	DIAMOND, ZACHARY	DIAMOND, TAWNI
2002009751	SWANSON, CALE ROBERT	09/09/2002	LACONIA, NH	SWANSON, MARK	SWANSON, JANNA
2002009877	MCALLISTER, LEVI WINSLOW	09/11/2002	PLYMOUTH, NH	MCALLISTER, DON	MCALLISTER, AMY
2002010100	KNEELAND, JACOB CALVIN	09/15/2002	LACONIA, NH	KNEELAND, JAMES	KNEELAND, SANTANNA
2002011879	VACHON, BAILEY BROOKS	11/03/2002	PLYMOUTH, NH	VACHON, STEPHEN	VACHON, KRISTEN
2002012557	SMOLENSKI, ADRIA GRACE	11/19/2002	LACONIA, NH	SMOLENSKI, RICHARD	SMOLENSKI, ALISON
2002013424	TUCKER, EMMA RYLEE	12/19/2002	LACONIA, NH	TUCKER, DANIEL	TUCKER, JENNIFER

State of New Hampshire
Bureau of Vital Records and Health Statistics
RESIDENT MARRIAGE REPORT
01/01/2002 - 12/31/2002

--BRIDGEWATER--

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2002004061	CLOTHIER, JOHN M.	WONALANCET, NH	MICHAELIDES, KRISTEN V.	BRIDGEWATER, NH	HOLDERNESS	CENTER SANDWICH	07/06/2002
2002007772	TORSEY, TERRY L.	BRIDGEWATER, NH	EDMANDS, WHATLEIGH W.	BRIDGEWATER, NH	BRIDGEWATER	BRIDGEWATER	09/21/2002
2002007501	MAINERI, JOSHUA F.	BRIDGEWATER, NH	PERKINS, HOPE A.	BRIDGEWATER, NH	BRISTOL	NEW HAMPTON	09/21/2002

State of New Hampshire
Bureau of Vital Records and Health Statistics
RESIDENT DEATH REPORT
01/01/2002 - 12/31/2002
--BRIDGEWATER--

SFN	Decedent's Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
2002000895	AYRES, CHARLOTTE D.	02/01/2002	BRIDGEWATER, NH	HAMMER, CHARLES	SHAPLEIGH, MARIAN
2002003564	FISHER, THOMAS L.	05/02/2002	CONCORD, NH	FISHER, THOMAS	VOSE, MARGARET
2002006348	BROWN, JOAN B.	08/23/2002	FRANKLIN, NH	KOZAK, ANDREW	BROUDEN, FLORENCE
2002006929	GRAY, ROBERT C.	09/06/2002	BRIDGEWATER, NH	GRAY, RICHARD	ROONEY, MARTHA

2002 Tax Rates

Town	Tax Rate	Town	Tax Rate	Town	Tax Rate	Town	Tax Rate
Acworth	26.36	Dummer	27.06	Langdon	29.69	Portsmouth	19.27
Albany (P)	26.56	Dunbarton	24.78	Lebanon	22.77	Randolph	19.13
Alexandria	19.36	Durham	41.48	Lee	32.31	Raymond	27.81
Allentown	24.06	Eaton	18.54	Lempster	32.82	Richmond	26.64
Alstead	36.98	East Kingston	33.80	Lincoln	19.88	Rindge	28.87
Alton	15.66	Easton	17.50	Lisbon	29.99	Rochester	20.43
Amherst	20.62	Effingham	22.25	Litchfield	24.83	Rollinsford (P)	24.66
Andover (P)	19.64	Ellsworth	21.97	Littleton (P)	27.00	Roxbury	18.50
Antrim	23.49	Enfield (P)	27.87	Londonderry	20.88	Rumney	19.96
Ashland	40.05	Epping	30.26	Loudon (P)	24.80	Rye	14.34
Atkinson	23.36	Epsom (P)	27.94	Lyman	25.28	Salem	19.68
Auburn	24.37	Errol	14.20	Lyme	23.79	Salisbury	27.19
Barnstead	20.60	Exeter	20.82	Lyndeboro	48.19	Sanbornton	25.81
Barrington (P)	23.57	Farmington	33.66	Madbury (P)	22.12	Sandown	22.77
Bartlett (P)	11.70	Fitzwilliam (P)	24.48	Madison (P)	16.62	Sandwich	16.83
Bath	19.97	Francestown	32.00	Manchester	25.68	Seabrook (P)	13.01
Bedford	19.56	Franconia	26.30	Marlborough	31.95	Sharon	28.07
Belmont (P)	29.98	Franklin	24.70	Marlow	31.50	Shelburne	18.15
Bennington	25.70	Freedom (P)	13.00	Mason	35.03	Somersworth	22.65
Benton	12.35	Fremont	25.59	Meredith	17.47	South Hampton	14.82
Berlin	44.42	Gifford (P)	18.95	Merrimack (P)	18.51	Springfield (P)	24.31
Bethlehem (P)	31.30	Gilmanton (P)	29.45	Middleton (P)	24.43	Stark	21.85
Boscawen (P)	35.08	Gilsum	32.85	Milan	22.65	Stewartstown (P)	19.80
Bow	23.15	Goffstown (P)	32.92	Milford (P)	29.48	Stoddard (P)	16.26
Bradford	22.77	Gorham	31.18	Milton (P)	26.26	Strafford	32.72
Brentwood	19.65	Goshen	33.39	Monroe	22.90	Stratford	26.37

Bridgewater (P)	10.32	Grafton	28.64	Mont Vernon	27.90	Stratham	27.95
Bristol	20.65	Granham (P)	21.00	Moultonborough(P)	12.11	Sugar Hill	24.39
Brookfield	20.99	Greenfield	23.47	Nashua	23.60	Sullivan	35.93
Brookline	29.32	Greenland	14.80	Nelson (P)	21.28	Sunapee	24.51
Campton (P)	28.96	Greenville (P)	52.54	New Boston	24.75	Surry	22.99
Canaan	25.22	Groton	20.63	New Castle	9.56	Sutton	25.02
Candia	22.72	Hampstead	26.75	New Durham (P)	28.98	Swansey (P)	36.41
Canterbury	31.17	Hampton (P)	25.14	New Hampton (P)	22.33	Tamworth	25.50
Carroll	27.19	Hampton Falls	20.65	New Ipswich	22.29	Temple	29.60
Center Harbor(P)	17.88	Hancock	26.74	New London (P)	15.47	Thornton (P)	19.98
Charlestown	34.01	Hanover (P)	25.45	Newbury	21.17	Tilton (P)	23.77
Chatham	13.05	Harrisville	24.08	Newfields (P)	27.38	Troy	39.23
Chester	28.13	Hart's Location	14.94	Newington	13.34	Tuftsboro (P)	14.24
Chesterfield (P)	26.37	Haverhill (P)	26.40	Newmarket	24.20	Unity	23.95
Chichester	32.99	Hebron (P)	10.58	Newport	32.49	Wakefield (P)	18.47
Claremont	36.70	Henniker	43.60	Newton	29.35	Walpole (P)	25.88
Clarksville	25.34	Hill	23.84	North Hampton (P)	21.67	Warner (P)	33.29
Colebrook (P)	37.00	Hillsborough (P)	34.50	Northfield (P)	34.77	Warren (P)	23.67
Columbia	18.48	Hinsdale	31.37	Northumberland(P)	26.05	Washington (P)	26.30
Concord (Union)P	26.40	Holderness	24.33	Northwood (P)	33.67	Waterville Valley	16.99
Concord (MerVal)P	29.15	Hollis	17.87	Nottingham	25.80	Weare	26.28
Conway (P)	20.98	Hooksett (P)	25.20	Orange	27.21	Webster (P)	25.38
Cornish	26.79	Hopkinton (P)	27.59	Orford	35.17	Wentworth	24.52
Croydon	22.25	Hudson	17.45	Ossipee (P)	24.07	Westmoreland	23.89
Dalton	28.46	Jackson (P)	16.03	Pelham	25.85	Whitefield	30.90
Danbury	22.84	Jaffrey	36.61	Pembroke	40.32	Wilmot	23.21
Danville	36.32	Jefferson	23.12	Peterborough	33.40	Wilton	49.00
Deerfield	26.12	Keene	32.05	Piermont	22.99	Winchester	36.13
Deering	37.24	Kensington	23.74	Pittsburg	22.80	Windham (P)	18.15
Derry (P)	25.95	Kingson	26.50	Pittsfield	27.98	Windsor	16.07
Dorchester	30.05	Laconia	19.74	Plainfield (P)	38.49	Wolfeboro	15.99
Dover	20.86	Lancaster	33.16	Plaistow	20.58	Woodstock	18.18
Dublin	27.04	Landaff	16.50	Plymouth (P)	41.30		

— Notes —

TOWN OF BRIDGEWATER TELEPHONE NUMBERS

TO REPORT A FIRE	911
MEDICAL AMBULANCE DISPATCH	911
POLICE DEPARTMENT	911
Police – Business & Non-emergencies	744-6745
Fire Department – Business	744-6047
Highway Department	744-6039
New Hampshire State Police	1-800-525-5555
Poison Information Center	1-800-562-8236
Town Hall, Route 3A	744-5055
Business Hours:	
Tuesday: 1 P.M.–4 P.M.	
Thursday: 9 A.M.–12 Noon	
Except holidays & vacations	
Selectmen’s Office	744-5055
Selectmen’s Meeting – Town Hall, Route 3A	
Every Thursday evening except holidays, 8 P.M.–10 P.M.	
Town Clerk’s Office	968-7911
1062 River Road School House	
Every Tuesday & Wednesday evening, 6 P.M.–8:30 P.M.	
3rd Saturday of month, 8:30 A.M.–10 A.M.	
Except holidays & vacations	
Tax Collector – call Kathy Vestal	744-9670
Reasonable hours except holidays & vacations	
Planning Board – call Mike Capsalis	744-5055
Meets 3rd Tuesday of month, 7:30 P.M.	
Board of Adjustment – Call Selectmen	744-5055
Meets on request	
<i>Building? Adding on?</i>	
File an application with building inspector	744-5055
Fire Warden – Lawrence Gilpatric	744-8681